S.B. Civil Sales Tax Revision No.490/2006

M/s. Maheshwari Minerals & Chemicals.
vs.
Assistant Commercial Taxes Officer, Udaipur.

Date : 11.5.2007

HON'BLE MR. PRAKASH TATIA, J.

Mr. Dinesh Mehta, for the petitioner.
Mr. Sangeet Lodha, for the respondent.

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Heard.

The only question of law which goes to the root of the matter is :-

> “Whether in the facts and circumstances of the case, impugned assessment order passed by the assessing authority on 25.2.2004 for the assessment year 1996-1997 was wholly without jurisdiction as it was barred under Section 30 of the Rajasthan Sales Tax Act, 1994 ?”

It is not in dispute that the notice for reassessment under Section 30 of the Rajasthan Sales Tax Act, 1994 (for short 'the RST Act') was issued on 10.2.2004 whereas as per Section 30 of RST Act, notice

can be issued only within five years from the end of relevant assessment year.

The end of relevant assessment year in this case was on 31.3.1997. The period of five years expired on 31.3.2002. The notice was issued on 10.2.2004, therefore, notice was issued beyond the time as provided under Section 30 of the RST Act, hence, the present revision petition deserves to be allowed only on this ground.

In view of the above, this sales tax revision is allowed, the orders dated 27.7.2006, 15.4.2005 and 25.2.2004 passed by the Tax Board, Dy. Commissioner (Appeals) and the Assessing Authority respectively are set aside.

(PRAKASH TATIA), J.

S.Phophaliya